

EXHIBIT 18

From: [SA Business Associate 3]
Sent: Tuesday, March 27, 2007 05:07:10 AM
To: MICHAEL COHEN
Subject: [REDACTED]
Attachments: NotesDocAssentor.NOTE; 20070327100552.pdf

Dear Michael

Attached hereto please find a summary of a potential oil and gas deal with the [REDACTED] boys (all details included) for NEWCO to pursue.

I will forward information on [REDACTED], Nigeria to you in separate emails. This information has been cut in 8 parts because of it's size and I will mail them to you as Part A&B, C&D, E&F and G&H.

Please advise your thoughts.

Regards,

[SA Business Associate 3]

----- Original Message -----

From: [REDACTED]
To: [REDACTED]; [SA Business Associate 3]
Sent: Tuesday, March 27, 2007 11:09 AM
Subject: Scanned Doc

From: [REDACTED]@hotmail.com>
 To: [SA Business Associate 3]
 Sent: Thursday, March 22, 2007 3:43 PM
 Subject: Block [REDACTED] - Nigeria

[SA Business Associate 3]

I trust u have received the proposed Joint Bid Agreement d(JBA) doosuments.

Just to re-confirm our understanding, following last discussions between us and [REDACTED]:

- a) You will form a new offshore company (NEWCO); The initial capitalisation (equity) will be \$ [REDACTED] USD contributed by your group of investors and equally divided between a direct investment in [REDACTED] (approx 24.5%) and NEWCO.
- b) NEWCO will jointly bid with [REDACTED] for Block [REDACTED] - this Block is offered to us outside the Nigerian Goevernment's bidding round, on a preferential basis. [REDACTED] will buy 25% and NEWCO will take the 75% balance. It is estimated that the total cost will be apprx. \$20-\$25 million (includes \$5 million for the ongoing Presidential campaign...) Please note that during the intial biding round, this block had a signature bonus requirement of \$60 million.
- c) NEWCO's Shareholder Agreement will stipulate that [REDACTED] and I will own outrightly 15% of its shares, with an additional "earned" 10% on the added value.
- d) We will bring onboard NEWCO our entire Senior management team, once our forthcoming IPO is completed (estimated to take place at year's end), or earlier, if we decide to terminate our employment with [REDACTED] Kindly note that we have no Management contracts with [REDACTED] at this time.
- e) All details regarding our Agreement will be mutually agreed upoin ourselves as soon as feasible. The important is that we mutually have complete trust and rthat you give our Management the lattitude and full support to build a multi-billion company.

Kinldy let me have your comments. [REDACTED] will be in London tomorrow and we must proceed quickly with the NEWCO acquisition of [REDACTED].

Best regards,
 [REDACTED]

PS Please confirm receipt of this e-mail.

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3/27/2007

[REDACTED]

From: [REDACTED]
To: [SA Business Associate 3]
Sent: Wednesday, March 21, 2007 6:27 PM
Attach: JBA March 20, 2007.doc
Subject: FW: Joint Bidding on [REDACTED] Nigeria

From: [REDACTED]
Sent: 21 March 2007 09:06
To: [REDACTED]
Subject: FW: Joint Bidding on [REDACTED] Nigeria
Importance: High

[REDACTED]

Senior Vice President – Engineering

[REDACTED]

[REDACTED]

[REDACTED]

+44 [REDACTED]

+44 [REDACTED]

From: [REDACTED]
Sent: 20 March 2007 15:26
To: [SA Business Associate 3]
Cc: [REDACTED]
Subject: Joint Bidding on [REDACTED] Nigeria
Importance: High

[SA Business Associate 3]

[REDACTED] asked me to get the attached draft to you for your info/review concerning the above subject.

It is self explanatory but possibly a little too involved. We are still reviewing it internally as well.

If not included, we will be looking to share the data, evaluation and preparation costs too, circa \$ [REDACTED] gross at this stage.

We await your comments.

Kind regards

3/27/2007

[REDACTED]

Senior Vice President – Engineering

[REDACTED]

1 [REDACTED]

+44 [REDACTED]

+44 [REDACTED]

<<JBA March 20, 2007.doc>>

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If you are not the intended recipient please delete this e-mail from your system and notify the sender immediately or telephone +44([REDACTED])

3/27/2007

PAGES 4 – 61 OF THE ATTACHMENT
(OZC6919706 – OZC6919763)
OMITTED